The Federal Communications Commission 445 12th Street, SW Washington, DC 20554

Dear The Federal Communications Commission,

Please consider the "Fair Share Plan" for cellular phones. As a small business owner that uses these phones for mainly emergencies, I would should not have to pay the same usage tax as a large business. Thank you. Mary Jane Brown 27353 Larpenteur Mem Rd Turin, Ia 51040 brownll@willinet.net

Sincerely,

Mary Brown 27353 Larpenteur Mem. Rd Onawa, Iowa 51040